

**Illinois Department of Revenue
Regulations**

Title 86 Part 395 Section 395.130 Effective Date

TITLE 86: REVENUE

PART 395

METRO-EAST PARK AND RECREATION DISTRICT RETAILERS' OCCUPATION TAX

Section 395.130 Effective Date

An ordinance imposing or discontinuing the Metro-East Park and Recreation District Retailers' Occupation Tax, or an ordinance extending the imposition of a tax, shall be adopted and a certified copy filed with the Department either:

- a) on or before the first day of April. After the filing the Department shall proceed to administer and enforce the tax as of the first day of July next following the filing; or
- b) on or before the first day of October. After the filing the Department shall proceed to administer and enforce the ordinance or resolution as of the first day of January next following the adoption and filing.

For purposes of determining which tax rate applies, the date of the sale is deemed to be the date of the delivery of the property.